UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK ACE AMERICAN INSURANCE COMPANY a/s/o STEVEN and LAURIE FRIEDEL, Plaintiff, 08 CV 02929 (SHS) -against-**RULE 7.1 STATEMENT** H.O. PENN MACHINERY COMPANY, INC. Defendant.

The defendant, H.O. PENN MACHINERY COMPANY, INC., having filed an initial pleading in the above-captioned matter, makes the following disclosure pursuant to Federal Rule of Civil Procedure 7.1:

That the defendant, H.O. PENN MACHINERY COMPANY, INC., has no corporate parents or subsidiaries that are publicly held.

Dated: Melville, New York May 6, 2008

Yours, etc.,

LEWIS JOHS AVALLONE AVILES, LLP Attorneys for Defendant H.O. PENN MACHINERY COMPANY, INC. 425 Broad Hollow Road Melville, New York 11747-4712

631.75/8-20101

By: Lason T. Katz (4674) LJAA File No.: 192-0002

TO:

Gregory G. Barnett, Esq. Casey & Barnett, LLC 317 Madison Avenue, 21st Floor New York, NY 10017

CERTIFICATE OF SERVICE

I hereby certify that on May 7, 2008 a copy of the foregoing Rule 7.1 Statement was filed with the Clerk of the Court and served in accordance with the Federal Rules of Civil Procedure, the Southern District's Local Rules, and the Southern District's Rules on Electronic Service upon the following parties and participants:

Gregory G. Barnett, Esq.
Casey & Barnett, LLC
Attorney for Plaintiff
317 Madison Avenue, 21st Floor
New York, NY 10017